

House File 2565

H-8266

1 Amend the amendment, H-8257, to House File 2565, as follows:

2 1. Page 1, by striking lines 1 through 8 and inserting:

3 <Amend House File 2565 as follows:

4 1. By striking everything after the enacting clause and  
5 inserting:

6 <DIVISION I

7 EMPLOYEE BONUS — TAX TREATMENT

8 Section 1. Section 422.7, Code 2022, is amended by adding  
9 the following new subsection:

10 NEW SUBSECTION. 63. *a.* Subtract, to the extent included,  
11 the amount of a bonus received by a teacher above wages that  
12 is funded at least in part from moneys received by the state  
13 from the elementary and secondary school emergency relief fund  
14 pursuant to the federal American Rescue Plan Act of 2021, Pub.  
15 L. No. 117-2.

16 *b.* Subtract, to the extent included, the amount of a  
17 bonus received by a school employee above wages, other than a  
18 teacher, that is funded by the school district.

19 *c.* Subtract, to the extent included, the amount of a  
20 pandemic-related recruitment or retention bonus received by a  
21 child care worker above wages that is funded at least in part  
22 from the Iowa worker premium pay program.

23 *d.* Subtract, to the extent included, the amount of a bonus  
24 received by a peace officer or a correctional officer above  
25 wages that is funded at least in part from the Iowa worker  
26 premium pay program.

27 *e.* As used in this subsection, "*teacher*" means the same as  
28 defined in section 272.1.

29 Sec. 2. RETROACTIVE APPLICABILITY. This division of this  
30 Act applies retroactively to January 1, 2022, for tax years  
31 beginning on or after that date.>

32 2. Title page, by striking lines 1 through 4 and inserting  
33 <An Act relating to state taxation by modifying the state  
34 sales and use tax and the individual income tax, and including  
35 retroactive applicability provisions.>>

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ISENHART of Dubuque